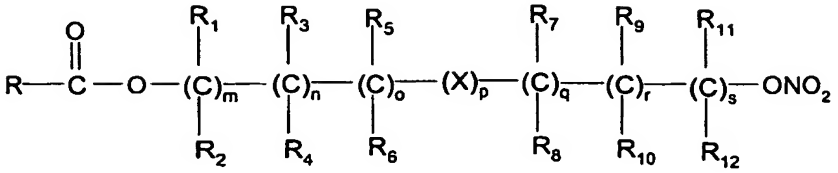
CLAIMS

1. A process for preparing a compound of general formula (A)



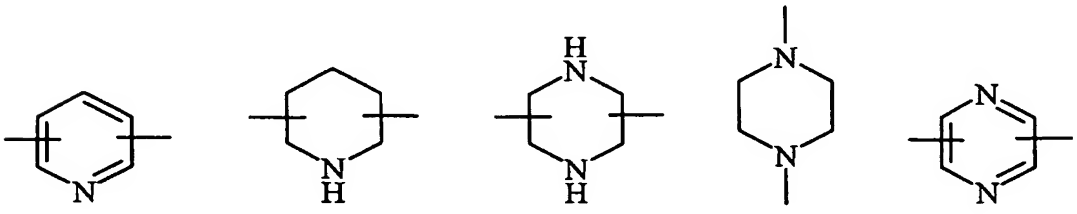
(A)

wherein R_1-R_{12} are the same or different and independently are hydrogen, straight or branched C_1-C_6 alkyl, optionally substituted with aryl;

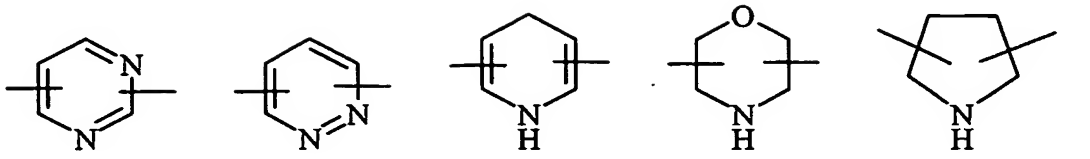
m, n, o, q, r and s are each independently an integer from 0 to 6, and p is 0 or 1, and

X is O, S, SO, SO_2, NR_{13} or PR_{13}, in which R_{13} is hydrogen, C_1-C_6 alkyl, or X is selected from the group consisting of:

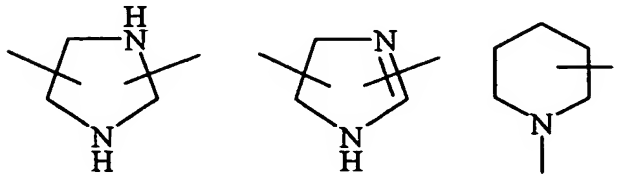
- saturated or unsaturated C_5-C_7 cycloalkylene, optionally substituted with one or more straight or branched C_1-C_3 alkyl groups;
- arylene, optionally substituted with one or more halogen atoms, straight or branched alkyl groups containing from 1 to 4 carbon atoms, or a straight or branched C_1-C_3 perfluoroalkyl;
- a 5 or 6 member saturated, unsaturated, or aromatic heterocyclic ring selected from



(X1) (X2) (X3) (X4) (X5)



(X6) (X7) (X8) (X9) (X10)



(X11) (X12) (X13)

and R is the radical of a pharmacologically active compound selected from the formulae (I)-(XXXI) listed in the specification or the ferulic acid radical of formula (XXXII), wherein R' is H, or a group R(CO)-, in which R is as above defined,

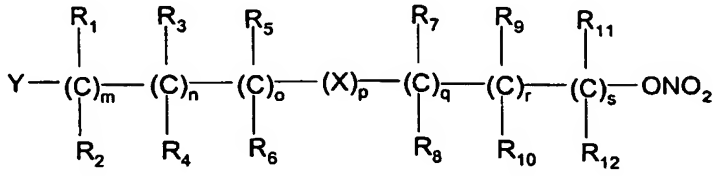
said process comprising reacting a compound of formula (B)

R-COOZ (B)

wherein R is as above defined and Z is hydrogen or a cation selected from

Li+, Na+, K+, Ca++, Mg++, tetralkylammonium, tetralkylphosphonium,

with a compound of formula (C)



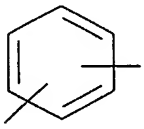
(C)

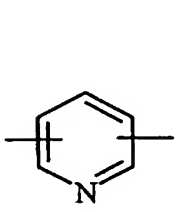
wherein R_1-R_{12} and m,n,o,p,q,r,s are as defined above and Y is selected from

- a Br, Cl, I;
- $-BF_4$, $-SbF_6$, FSO_3-, R_ASO_3-, in which R_A is a straight or branched C_1-C_6 alkyl, optionally substituted with one or more halogen atoms, or a C1-C6 alkylaryl;

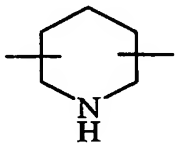
- R_BCOO^-, wherein R_B is straight or branched C_1-C_6 alkyl, aryl, optionally substituted with one or more halogen atoms or NO_2 groups, C_4-C_{10} heteroaryl and containing one or more heteroatoms, which are the same or different, selected from nitrogen, oxygen sulfur or phosphorus;
- aryloxy optionally substituted with one or more halogen atoms or NO_2 groups, or heteroaryloxy.

2. A process for preparing a compound of formula A according to claim 1 wherein:
the substituents R_1-R_{12} are the same or different and independently are hydrogen or straight or branched C_1-C_3 alkyl,
m, n, o, p, q, r and s are as defined above,
X is O, S or

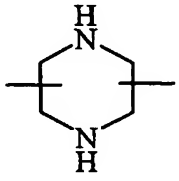




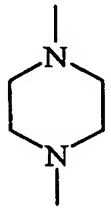
(X1)



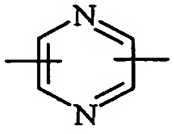
(X2)



(X3)



(X4)



(X5)

3. A process for preparing a compound of formula A according to claim 1 or 2 wherein R_1-R_4 and R_7-R_{10} are hydrogens, m, n, q, r, are 1, o and s are 0, p is 0 or 1, and X is O or S.

4. A process for preparing a compound of formula A according to anyone of the preceding claims wherein R is the the ferulic acid radical of formula (XXXII)as reported

in the specification, wherein R'is H, or a group R(CO)-, in which R is the radical of a pharmacologically active compound selected from the formulae (I)-(XXXI) listed in the specification.

5. A process for preparing a compound of formula A according to claim 4 wherein in the compound of formula (B) Y is Br.

6. A process for preparing a compound of formula A according to anyone of the preceding claims wherein Y is selected from the group consisting of Br, Cl, I,.-BF_4, -SbF_6, ClO_4-, FSO_3-, CF_3SO_3-, $C_2F_5SO_3$-, $C_3F_7SO_3$-, $C_4F_9SO_3$-, p-$CH_3C_6H_4SO_3$-.

7. A process for preparing a compound of formula A according to anyone of the preceding claims wherein the reaction is performed in an organic solvent selected from acetone, tetrahydrofurane, dimethylformamide, N-methylpyrrolidone, sulfolane and acetonitrile.

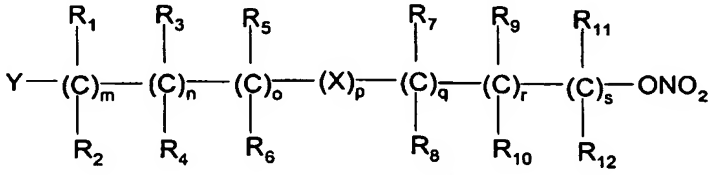
8. A process for preparing a compound of formula A according to anyone of the claims 1-4 wherein the reaction is performed in a biphasic system comprising an aprotic dipolar solvent selected from toluene, chlorobenzene, nitrobenzene, tert-butyl-methylether and a water solution wherein the organic solution contains (C) and the water solution contain an alkaline metal salt of (B), in presence of a phase transfer catalyst.

9. A process for preparing a compound of formula A according anyone of the preceding claims wherein the

reaction is performed at a temperature ranging from 0°C to 100°C.

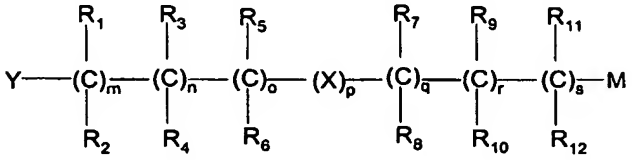
10. A process for preparing a compound of formula A according to anyone of the preceding claims wherein the compounds of formula B and C are reacted at a (B)/(C) molar ratio of 2-0.5.

11. A process for preparing a compound of formula (C)



(C)

wherein R_1-R_{12}, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4, comprising reacting a compound of the following formula (D)



(D)

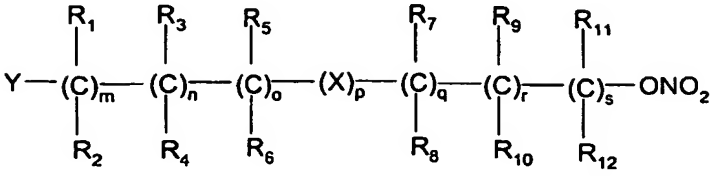
wherein M is OH and the other substituents and indices are as above defined, with a nitrating agent.

12. A process for preparing a compound of formula (C). according to claim 11 wherein the nitrating agent is sulfonitric mixture.

13. A process for preparing a compound of formula (C). according to claim 11-12 wherein the compound (D) and the nitrating agent are at molar ratio of 2-0.5.

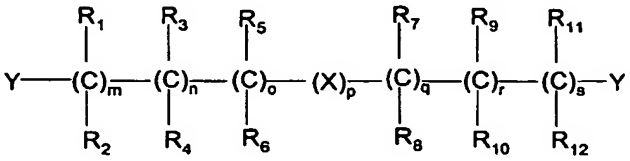
14. A process for preparing a compound of formula (C). according to claim 11-13 wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

15. A process for preparing a compound of formula (C)



(C)

wherein R_1-R_{12}, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4, comprising reacting a compound of the following formula (E),



(E)

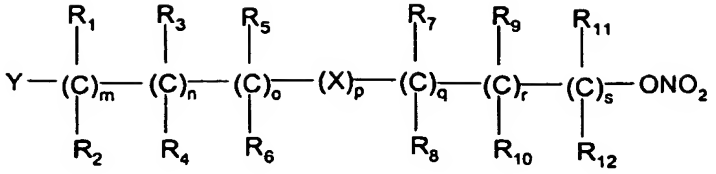
wherein R_1-R_{12}, m, n, o, p, q, r, s, X, Y are as defined above with a nitrating agent.

16. A process for preparing a compound of formula (C). according to claim 15 wherein the nitrating agent is selected from alkaline metal nitrates, quaternary ammonium nitrates, quaternary phosphonium nitrates, $AgNO_3$, $Zn(NO_3)_2$ $6H_2O$.

17. A process for preparing a compound of formula (C). according to claims 15-16 wherein the compound (E) and the nitrating agent are at molar ratio of 20:2.

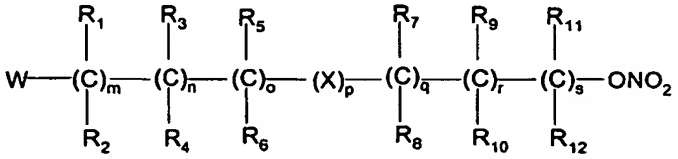
18. A process for preparing a compound of formula (C). according to claims 15-17 wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

19. A process for preparing a compound of formula (C)



(C)

wherein R_1-R_{12}, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4, comprising reacting a compound of the following formula (F),



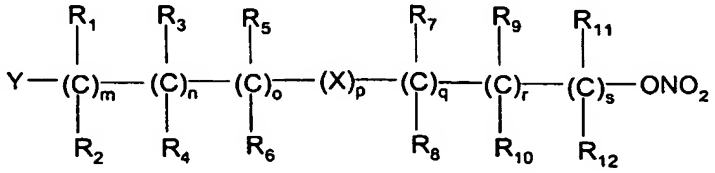
(F)

wherein R_1-R_{12}, m, n, o, p, q, r, s, X, are as defined above, W is OH or halogen, with a compound selected from alkanoylsulfonylchloride and trifluoromethansulfonic anhydride when W is OH or with $AgSbF_6$, $AgBF_4$, $AgClO_4$, CF_3SO_3Ag, $AgSO_3CH_3$, $CH_3C_6H_4SO_3Ag$ when W is halogen.

20. A process for preparing a compound of formula (C) according to claim 19 wherein the compound (F) and the nitrating agent are at molar ratio of 2:0.5.

21. A process for preparing a compound of formula (C). according to claims 19-20 wherein the reaction is performed at a temperature ranging from 0°C to 100°C.

22. A compound of formula (C)



(C)

wherein R_1-R_{12}, m, n, o, p, q, r, s, X, Y are as defined in claim 1-4 with the proviso that Y is not halogen.

23. Use of nitrooxyalkyl derivatives of general formula (C) according to claim 20 as intermediates for preparing carboxylic acid nitrooxyalkyl esters of formula (A) according to claim 1-4.